



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित.

शिमला, बुधवार, 7 मई, 1997/17 बैशाख 1919

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अभिसूचना

शिमला, 3 मई, 1997

संख्या ई० एक्स० एन०-एफ० (II) 1/94.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) का धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या 14-11/69-ई० एण्ड टी०, तारीख 23 अक्टूबर, 1970 द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख 11 नवम्बर, 1970 में प्रकाशित हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1970 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं और उन्हें एतद्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) में सम्प्रति प्रभावित होने वाले व्यक्तियों की सूचना के लिए प्रकाशित किया जा रहा है।

किसी भी हितबद्ध व्यक्ति जिसको प्रस्तावित संशोधनों के बारे में कोई आक्षेप या सुझाव देना हो तो वह

उसे (उन्हें) इस प्रस्तावित संशोधन के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से 30 दिनों की अवधि के भीतर आवकारी एवं कराधान आयुक्त हिमाचल प्रदेश शिमला-3 को भेज सकेगा, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (संशोधन) नियम, 1997 है ।

(2) ये नियम तुरन्त प्रवृत्त होंगे ।

2. नियम 2 का संशोधन.—हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, 1970 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जाएगा) के नियम 2 के खण्ड (a) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(a) “agent” means a person authorised in writing in Form S.T. XVI-A by a dealer to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being—

(i) a relative of the dealer; or

(ii) a person in the regular and whole-time employ of the dealer ; or

(iii) a person who has been enrolled as Chartered Accountant in the Register of Accountants maintained by Union Government under the Auditor's Certificate Rules, 1932 ; or

(iv) a person who possesses a degree in commerce, law, economics or banking, including higher auditing, conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government; ”.

3. नियम 28-ए का अन्तःस्थापन.—उक्त नियमों के विद्यमान नियम 28 के पश्चात् निम्नलिखित नए नियम, 28-ए का अन्तःस्थापन किया जाएगा, अर्थात् :

“28-A. Any dealer who wishes to deduct from his gross turnover the amount in respect of sale of goods made to any Undertaking supplying electrical energy to the public on the ground that he is entitled to make such deduction under the provisions of sub-clause (iii) of clause (a) of sub-section (3) of section 6 shall furnish alongwith his return in Form S.T. VIII or S.T. IX or both, as the case may be, in respect of such sales ‘C’ and ‘D’ parts of declaration in Form S.T. XXIV-A duly filled in, signed and stamped by the authorised officer of such undertaking to whom the goods are sold.”.

4. नियम 65 का संशोधन.—उक्त नियमों के नियम 65 के उप-नियम (8) के पश्चात्, निम्नलिखित उप-नियम (9) जोड़ा जाएगा, अर्थात् :—

“(9) The fees payable under section (4) of section 21 for enrolment shall be rupees one hundred in cash to be paid into the Government treasury. The application for registration shall be made in Form “S.T. XXXVII”. The enrolment certificate shall be made in Form “S.T. XXXVIII”.

5. नए प्ररूप S. T. XVI-A का अन्तःस्थापन.—उक्त नियमों से संलग्न विद्यमान प्ररूप S. T. XVI के

पश्चात् नए प्ररूप S. T. XVI-A का अन्तःस्थापन किया जाएगा, अर्थात् :—

“FORM S.T. XVI-A

POWER OF ATTORNEY

[See rule 2 (a) of the Himachal Pradesh General Sales Tax Rules, 1970]

BEFORE \_\_\_\_\_ (\*).

I/We re:—

\_\_\_\_\_dealer/appellant.

*Versus*

\_\_\_\_\_ (designation of the authority passing the order).

Know all men by these presents that I/we \_\_\_\_\_  
son of \_\_\_\_\_ r/o \_\_\_\_\_  
hereby appoint \_\_\_\_\_ to be my/our  
agent in the above-mentioned case, to do all the following acts, deeds or things or any of them  
that is to say:—

- (i) to act, represent the proprietor, appear and plead in the above mentioned cause before  
(Name of the Authority) \_\_\_\_\_ authority by whom the same may be  
heard in the first instance/in appeal/revision in any stage of its progress until finalisa-  
tion/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compro-  
mise, and present affidavit or other document as shall be deemed necessary or advi-  
seable for the prosecution of the said cause in all its stages appeal/review revision; and
- (iii) to receive and acknowledge adjournment notice(s) and further notice(s) in the said  
cause and do all other acts and things including inspection of record of dealer under  
the Act and the rules framed there under, which may be necessary to be done for the  
prosecution of the cause.

AND I/we hereby agree that all acts, deeds and things lawfully done by my/our said  
agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy  
and confirm all and what-so-ever that my/our said agent shall lawfully do or cause to be done  
for me/us by virtue the power hereby given.

IN WITNESS WHERE OF I/We hereunto set my/our hands to these presents, this  
the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Signature and full name of the dealer.

Registration Certificate No.

Full address .....

Accepted :

Signature and full name  
and address of the agent  
(Copy of enrolment certificate enclosed)."

\*Here fill in the designation of the authority to whom tendered.

6. प्ररूप S. T. XXII का संशोधन.—इन नियमों से संलग्न प्ररूप S. T. XXII में :—

- (i) उक्त प्ररूप में शब्द "Assessing" जहां कहीं भी आए का लोप कर दिया जाएगा ; और
- (ii) शब्द "RE-ASSESSMENT" के पश्चात् "OR-REVIEW" शब्दों और शब्द "re-assessment" के पश्चात् "or review" शब्दों का अन्तःस्थापन किया जाएगा ।

7. नए प्ररूप S.T. XXIV-A का अन्तःस्थापन.—उक्त नियमों से संलग्न प्ररूप S. T. XXIV के पश्चात् नया प्ररूप S. T. XXIV-A का अन्तःस्थापन किया जाएगा, अर्थात् :—

“(Foil A or Bor Cor<sup>2</sup>D)

FORM S.T. XXIV-A

### FORM OF DECLARATION

(See rule 28-A of the Himachal Pradesh General Sales Tax Rules, 1970)

Book No.....

Serial No.....

I, .....(name and designation), the duly authorised officer, of the.....  
 .....(name of the under taking) hereby declare that the  
 following goods of the purchase value of which is noted against them have been purchased  
 by me on behalf of.....(\*x\*) holding registration certificate number  
 (if any) .....under the Himachal Pradesh General Sales Tax Act,  
 1968, from M/s .....district.....Himachal Pradesh holding  
 registration certificate No.....for use by the said undertaking in generation  
 or distribution of electrical energy at/in.....:—

Sl. No.	No. and date of bill of sale issued by the selling dealer	Description of goods	Purchase value of goods
1	2	3	4

2. It is further declared that these goods shall be utilised for the said purposes failing which I undertakes on behalf of the said undertaking to be liable for the penalty provided for under the Act and also further undertake to make payment of the amount of tax and interest leviable under the Act to the selling dealer.

3. I hereby also declare that the goods mentioned above are duly specified in the registration certificate number (if any).....granted to the said undertaking by the appropriate Assessing Authority.....district.

4. I hereby also further declare that the Himachal Pradesh State Electricity Board/  
 M/s (\*x\*)..... has been granted or deemed to have been

(\*x\*) Specify the name of the electrical Undertaking.

granted a licence or sanction under the Indian Electricity Act, 1910, for supplying electrical energy to the public.

Full signatures, name and complete address of the authorised officer. (\*xx\*)

STAMP

Date :  
PLACE :

Note.—1. (Foil "A" to be retained by the purchasing undertaking, "B" by the selling dealer, "C" to be furnished by the selling dealer to the appropriate Assessing Authority and "D" as in the case of "C" foil).

2. Failure to use goods for the purposes for which the same have been purchased or abetting an offence under the Act will result in prosecution under section 35 of the Act."

8. नए प्ररूप S. T. XXXVII और S. T. XXXVIII जोड़ा जाना.—उक्त नियमों से संलग्न विद्यमान प्ररूप S. T. XXXVI के पश्चात् नए प्ररूप XXXVII और प्ररूप S. T. XXXVIII जोड़े जाएंगे; अर्थात् :—

"Form S. T. XXXVII

[See rule 65(9) of the Himachal Pradesh General Sales Tax Rules, 1970]

BEFORE THE COMMISSIONER UNDER THE HIMACHAL PRADESH GENERAL  
SALES TAX ACT, 1968

Application under section 21 for enrolment as Sales Tax Practitioner

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, the under-mentioned, hereby submit, that within the meaning of sub-section (2) of section 21 of the Himachal Pradesh General Sales Tax Act, 1968, I hereby make my application for enrolment as 'Sales Tax Practitioner' under sub-section (4) of section 21 of the Himachal Pradesh General Sales Tax Act, 1968.

2. I submit further that my qualifications as specified in sub-section (2) of section 21, aforesaid are as follows:—

.....(Attested copies of the certificates enclosed).

(\*xx\*) "authorised officer" means an officer of an electrical Undertaking who has been authorised by the said undertaking for making purchases or its behalf for use in generation or distribution of energy and whose name has been communicated by the undertaking to the assessing authority.

3. I have paid an amount of rupees 100/- as enrolment fee *vide* treasury receipt No. .... dated ..... into the Government treasury, a copy of which is also enclosed herewith. I request that my name may kindly be enrolled as a 'Sales Tax Practitioner' and necessary certificate in Form "S. T. XXXVIII" may kindly be issued in my favour

Place :

Signatures and full name and address of the  
the applicant.

Date :

## FORM S. T. XXXVIII

[See rule 65 (9) of the Himachal Pradesh General Sales Tax Rules, 1970].

## CERTIFICATE FOR ENROLMENT OF SALES TAX PRACTITIONER

No. ....

Shri. .... son of ..... resident of ..... is hereby enrolled as "Sales Tax Practitioner" under section 21 of the Himachal Pradesh General Sales Tax Act, 1968.

(Seal)

Excise and Taxation Commissioner,  
Himachal Pradesh.

Place :

Date :

आदेश द्वारा,

एस0 एस0 परमार,  
वित्तियुक्त एवं सचिव ।

[Authoritative English text of Notification No. EXN-F(11)1/94, dated 3rd May, 1997 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

## NOTIFICATION

Shimla-171002, 3rd May, 1997

No. EXN-F(11)1/94.—In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in Rajpatra, Himachal Pradesh, Extra-ordinary, dated the 11th November, 1970 *vide* Government Notification No. 14-11/69-E&T, dated 23rd October, 1970, and the same are hereby published in the Rajpatra, Himachal Pradesh (Extra-ordinary) for the information of the persons likely to be affected thereby.

Any interested person who has any objection(s) /suggestion(s) to the proposed amendments, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh,

Shimla-3, within a period of 30 days from the date of publication of the proposed amendments in the Rajpatra, Himachal Pradesh, namely:—

1. *Short title and commencement.*—(1) These Rules may be called the Himachal General Sales Tax (Amendment) Rules, 1997.

(2) These shall come into force at once.

2. *Amendment of rule 2.*—For clause (a) of rule 2 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the said rules), the following shall be substituted ; namely:—

“(a) “agent” means a person authorised in writing in Form S. T. XVI-A by a dealer to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being—

(i) a relative of the dealer ; or

(ii) a person in the regular and whole-time employ of the dealer ; or

(iii) a person who has been enrolled as Chartered Accountant in the Register of Accountants maintained by Union Government under the Auditor's Certificate Rules, 1932 ; or

(iv) a person who possesses a degree in commerce, law, economics or banking, including higher auditing, conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government ;”.

3. *Insertion of rule 28-A.*—After existing rule 28 of the said rules, the following new rule 28-A shall be inserted, namely:—

“28-A. Any dealer who wishes to deduct from his gross turnover the amount in respect of sale of goods made to any Undertaking supplying electrical energy to the public on the ground that he is entitled to make such deduction under the provisions of sub clause (iii) of clause (a) of sub-section (3) of section 6 shall furnish along with his return in Form S. T. VIII or S. T. IX or both, as the case may be, in respect of such sales, ‘C’ and ‘D’ parts of declaration in Form S. T. XXIV-A duly filled in, signed and stamped by the authorised officer of such undertaking to whom the goods are sold”.

4. *Amendment of rule 65.*—After sub-rule (8) of rule 65 of the said rules, the following sub-rule (9) shall be added namely:—

“(9) The fees payable under section (4) of section 21 for enrolment shall be rupees one hundred in cash to be paid into the Government treasury. The application for registration shall be made in Form “S. T. XXXVII”. The enrolment certificate shall be made in Form “S. T. XXXVIII”.

5. *Insertion of new Form S.T. XVI-A.*—After the existing Form S. T. XVI appended to the said rules, the following new Form S. T. XVI-A shall be inserted, namely:—

“FORM S. T. XVI-A

POWER OF ATTORNEY

[See rule 2(a) of the Himachal Pradesh General Sales Tax Rules, 1970]

BEFORE.....(\*)

In re:—

—————dealer/appellant.

*Versus*

.....(designation of the authority passing the order).

Know all men by these presents that I/we.....son of.....  
.....r/o.....hereby appoint  
.....to be my/our agent in the above-mentioned case,  
to do all the following acts, deeds or things or any of them that is to say:—

- (i) to act, represent the proprietor, appear and plead in the above-mentioned cause before (Name of Authority).....authority by whom the same may be heard in the first instance/in appeal/revision in any stage of its progress until finalisation/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages appeal/review/revision; and
- (iii) to receive and acknowledge adjournment notice(s) and further notice(s) in the said cause and to do all other acts and things including inspection of record of dealer under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/we hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy and confirm all and what-so-ever that my/our said agent shall lawfully do or cause to be done for me/us by virtue the power hereby given.

IN WITNESS WHEREOF I/We hereunto set my/our hands to these presents, this the .....day of.....19 ..

Signature and full name of the dealer.

Registration Certificate No.

.....Full address.....

Accepted :

Signature and full name and address of  
the agent (Copy of enrolment certificate enclosed).”

(\*) Here fill in the designation of the authority to whom tendered.



6. *Amendment of Form S. T. XXII.*—In Form S. T. XXII appended to the said rules,—

(i) the word “Assessing” wherever occurring in the said Form shall be omitted ; and

(ii) after the word “RE-ASSESSMENT”, the words “OR-REVIEW” and after the word “re-assessment” the words “or review” shall be inserted.

7. *Insertion of new Form S.T. XXIV-A.*—After the existing Form S. T. XXIV appended to the said rules, the following new Form S. T. XXIV-A shall be inserted, namely:—

“(Foil A or B or C or D)

**FORM S. T. XXIV-A**

**FORM OF DECLARATION**

(See rule 28-A of the Himachal Pradesh General Sales Tax Rules, 1970)

Book No.....

Serial No.....

I,.....(name and designation), the duly authorised officer, of the.....(name of the undertaking) hereby declare that the following goods of the purchase value of which is noted against them have been purchased by me on behalf of.....(\*\*) holding registration certificate number (if any).....under the Himachal Pradesh General Sales Tax Act, 1968, from M/s.....district.....Himachal Pradesh holding registration certificate No.....for use by the said undertaking in generation or distribution of electrical energy at/in.....:—

Sl. No.	No. and date of bill of sale issued by the selling dealer	Description of good	Purchase value of goods
1	2	3	4

2. It is further declared that these goods shall be utilised for the said purposes failing which I undertake on behalf of the said undertaking to be liable for the penalty provided for under the Act and also further undertake to make payment of the amount of tax and interest leviable under the Act to the selling dealer.

3. I hereby also declare that the goods mentioned above are duly specified in the registration certificate number (if any).....granted to the said undertaking by the appropriate Assessing Authority.....district.

4. I hereby also further declare that the Himachal Pradesh State Electricity Board/M/s.....has been granted or deemed to have been granted a licence or sanction under the

(\*\*) Specify the name of the electrical Undertaking.

Indian Electricity Act, 1910, for supplying electrical energy to the public.

*Full Signatures, name and complete address of the authorised officer. (\*xx\*)*

STAMP

DATE. 1

PLACE :

*Note:—1. (Foil "A" to be retained by the purchasing undertaking, "B" by the selling dealer, 'C' to be furnished by the selling dealer to the appropriate Assessing Authority and 'D' as in the case of "C" foil).*

*2. Failure to use goods for the purposes for which the same have been purchased or abetting an offence under the Act will result in a prosecution under section 35 of the Act."*

*8. Addition of new forms S. T. XXXVII and S. T. XXXVIII.—After the existing Form S. T. XXXVI appended to the said rules, the following new Forms S. T. XXXVII and Form S. T. XXXVIII shall be added, namely:—*

*"Form S. T. XXXVII*

*[See rule 65 (9) of the Himachal Pradesh General Sales Tax Rules, 1970]*

**BEFORE THE COMMISSIONER UNDER THE HIMACHAL PRADESH GENERAL  
SALES TAX ACT, 1968**

**Application under section 21 for enrolment as Sales Tax Practitioner.**

.....

.....

.....

I, the under mentioned, hereby submit, that within the meaning of sub-section (2) of section 21 of the Himachal Pradesh General Sales Tax Act, 1968, I hereby make my application for enrolment as 'Sales Tax Practitioner' under sub-section (4) of section 21 of the Himachal Pradesh General Sales Tax Act, 1968.

—2. I submit further that my qualifications as specified in sub-section (2) of section 21, aforesaid, are as follows:—

.....(attested copies of the certificates enclosed).

.....

3. I have paid an amount of rupees 100/- as enrolment fee vide treasury receipt ..... dated ..... into the Government treasury, a copy of which is also enclosed herewith.

(\*xx\*) "authorised officer" means an officer of an electrical Undertaking who has been authorised by the said undertaking for making purchases on its behalf for use in generation or distribution of energy and whose name has been communicated by the Undertaking to the assessing authority.

I request that my name may kindly be enrolled as a 'Sales Tax Practitioner' and necessary certificate in form "S. T. XXXVIII" may kindly be issued in my favour.

Place :

*Signature and full name and address of the applicant.*

Date :

**FORM S. T. XXXVIII**

[See rule 65 (9) of the Himachal Pradesh General Sales Tax Rules, 1970]

**CERTIFICATE FOR ENROLMENT OF SALES TAX PRACTITIONER**

No.....

Shri.....son of.....resident of.....is hereby enrolled as  
"Sales Tax Practitioner" under section 21 of the Himachal Pradesh General Sales Tax Act, 1968.

(Seal)

*Excise and Taxation Commissioner,  
Himachal Pradesh.*

Place :

By order,

Date :

**S. S. PARMAR,**  
*Financial Commissioner-cum-Secretary (E&T).*